

**Hood River Valley Park and Recreation District**  
**Profit & Loss Budget vs. Actual**  
**JULY-NOVEMBER 2014-2015    41.6% YEAR PROGRESSION**

Ordinary Income/Expense	Jul - Nov 14	Budget	% of Budget
<b>Income</b>			
1110 · BOND TAXES			
1511 · BOND INTEREST	61.49	100.00	61.5%
1110 · BOND TAXES - Other	1,339.02	199,960.00	0.7%
<b>Total 1110 · BOND TAXES</b>	<b>1,400.51</b>	<b>200,060.00</b>	<b>0.7%</b>
1111 · CURRENT YEAR TAX		638,528.00	
1112 · PRIOR YEAR TAX	6,680.73	17,000.00	39.3%
1115 · SDC INCOME			
1115.1 · SDC INC-CNTY UGA			
1115.11 · SDC INC-OUTS. UGA	25,981.00	45,900.00	56.6%
1115.1 · SDC INC-CNTY UGA - Other	13,181.00	32,400.00	40.7%
<b>Total 1115.1 · SDC INC-CNTY UGA</b>	<b>39,162.00</b>	<b>78,300.00</b>	<b>50.0%</b>
1115.2 · SDC INC-CITY	37,150.00	175,500.00	21.2%
5511 · SDC INTEREST	241.93	3,000.00	8.1%
<b>Total 1115 · SDC INCOME</b>	<b>76,553.93</b>	<b>256,800.00</b>	<b>29.8%</b>
1200 · SWIM LESSONS			
1204 · YOUTH/CHILD CLASSES	12,077.00	32,000.00	37.7%
1219 · SCHOOL GROUP CLASSES	1,781.00		
1200 · SWIM LESSONS - Other	-44.00		
<b>Total 1200 · SWIM LESSONS</b>	<b>13,814.00</b>	<b>32,000.00</b>	<b>43.2%</b>
1201 · GENERAL ADMISSION			
1201.5 · SCHEDULED/DISC GROUPS	2,847.70		
1202 · SWIM PASSES	17,794.00		
1203 · DISCOUNT TICKETS	21,569.00		
1218 · CASH OVER/SHORT	308.20		
1201 · GENERAL ADMISSION - Other	45,518.25	176,420.00	25.8%
<b>Total 1201 · GENERAL ADMISSION</b>	<b>88,037.15</b>	<b>176,420.00</b>	<b>49.9%</b>
1206 · RENTALS			
1210 · SWIM MEET INCOME	1,774.00		
1219.2 · WATER POLO	1,147.00		
1206 · RENTALS - Other	1,440.00	15,000.00	9.6%
<b>Total 1206 · RENTALS</b>	<b>4,361.00</b>	<b>15,000.00</b>	<b>29.1%</b>
1211 · TOTAL MERCHANDISE SALES			
1207 · FOOD SALES	5,205.75		
1208 · MERCHANDISE SALES	5,101.00		
1211 · TOTAL MERCHANDISE SALES - Other		19,500.00	
<b>Total 1211 · TOTAL MERCHANDISE SALES</b>	<b>10,306.75</b>	<b>19,500.00</b>	<b>52.9%</b>
1221 · INNOVATIVE INCOME			
1212 · KAYAK	445.00		
1221.3 · LIFEGUARD TRAINING	900.00		
1222 · DIST PROG/SPEC EVENTS			
1222.1 · KAYAK POLO	600.00		
1222 · DIST PROG/SPEC EVENTS - Other		10,000.00	
<b>Total 1222 · DIST PROG/SPEC EVENTS</b>	<b>600.00</b>	<b>10,000.00</b>	<b>6.0%</b>
1223 · ADVERTISING INCOME			
2110 · BANNER ADVERTISING	1,999.96	8,800.00	22.7%
<b>Total 1223 · ADVERTISING INCOME</b>	<b>1,999.96</b>	<b>8,800.00</b>	<b>22.7%</b>
1225 · HR SUPPLY PATRON DISTR		29.00	
1221 · INNOVATIVE INCOME - Other	349.24		
<b>Total 1221 · INNOVATIVE INCOME</b>	<b>4,294.20</b>	<b>18,829.00</b>	<b>22.8%</b>

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	Jul - Nov 14	Budget	% of Budget
1300 · TRNSFR FRM GEN FUND TO IMPRV FN			
1300.10 · TRNFR TO TENT FUND		9,235.00	
1300 · TRNSFR FRM GEN FUND TO IMPRV FN - Other		13,371.00	
<b>Total 1300 · TRNSFR FRM GEN FUND TO IMPRV FN</b>		<b>22,606.00</b>	
22111 · DISTRICT GRANT INCOME		103,000.00	
5401 · GEN FND BEG CASH		187,947.00	
5401.1 · UNAPR END CASH			
5401.2 · BEG BAL-UNAPR END CASH		184,113.00	
<b>Total 5401.1 · UNAPR END CASH</b>		<b>184,113.00</b>	
5404 · BEGIN BAL SDC		765,131.00	
5405 · IMPROVEMENT BEGIN BAL		231,842.00	
5407 · BOND TAXES BEG BAL			
700 · PREPD BOND AMORT		2,779.00	
5407 · BOND TAXES BEG BAL - Other		-5,047.00	
<b>Total 5407 · BOND TAXES BEG BAL</b>		<b>-2,268.00</b>	
5408 · GEN FUND INTEREST INCOME	1,329.75	5,750.00	23.1%
5410 · TRNSF IN FRM IMPRV FND		254,448.00	
5411.1 · TRANSFER IN FROM SDC FUND		100,000.00	
5801 · SDAO LONGEVITY CREDIT		1,117.00	
5802 · Insurance Dividend	516.54		
<b>Total Income</b>	<b>207,294.56</b>	<b>3,227,823.00</b>	<b>6.4%</b>
Cost of Goods Sold			
4502 · OTHER MERCH. PURCHASE			
<b>Total COGS</b>			
<b>Gross Profit</b>	<b>207,294.56</b>	<b>3,227,823.00</b>	<b>6.4%</b>
Expense			
1100 · POOL PAYROLL			
1170 · CUSTODIAN	9,059.66	27,000.00	33.6%
1180 · FRONT DESK/LIFEGUARDS			
1190.1 · LIFEGUARDS	33,314.85		
1180 · FRONT DESK/LIFEGUARDS - Other	2,645.30	114,000.00	2.3%
<b>Total 1180 · FRONT DESK/LIFEGUARDS</b>	<b>35,960.15</b>	<b>114,000.00</b>	<b>31.5%</b>
1190 · POOL MANAGERS	12,769.39	47,100.00	27.1%
1190.11 · ASST DIST DIR--POOL	13,740.30	33,660.00	40.8%
1190.12 · ASST DIST DIR BONUS--POOL		1,683.00	
1190.2 · INSTRUCTORS	5,055.66	14,000.00	36.1%
1190.3 · SHIFT COORDINATOR	18,758.92	43,000.00	43.6%
1190.4 · P/T POOL MAINTENANCE			
1190.5 · CLOSE DOWN MTNC	7,302.96	6,000.00	121.7%
1190.4 · P/T POOL MAINTENANCE - Other		3,000.00	
<b>Total 1190.4 · P/T POOL MAINTENANCE</b>	<b>7,302.96</b>	<b>9,000.00</b>	<b>81.1%</b>
1100 · POOL PAYROLL - Other	1,269.80	2,000.00	63.5%
<b>Total 1100 · POOL PAYROLL</b>	<b>103,916.84</b>	<b>291,443.00</b>	<b>35.7%</b>
1120 · DISTRICT PAYROLL			
1129 · DISTR BKKPPER/OFFICE	13,410.57	30,000.00	44.7%
1130 · DISTRICT DIRECTOR			
1130.1 · DIRECTOR BONUS		2,677.00	
1130 · DISTRICT DIRECTOR - Other	34,315.80	89,220.00	38.5%
<b>Total 1130 · DISTRICT DIRECTOR</b>	<b>34,315.80</b>	<b>91,897.00</b>	<b>37.3%</b>
1140 · DIST MTNC PERSONNEL	26,548.04	60,000.00	44.2%
1140.11 · ASST DIST DIR--DISTRICT	13,740.30	33,660.00	40.8%
1140.12 · ASST DIST DIR BONUS--DISTR		1,683.00	
1150 · OTHER DISTRICT PAYROLL	807.72		
1220 · MAINT SKATE PARK	879.48	2,000.00	44.0%
<b>Total 1120 · DISTRICT PAYROLL</b>	<b>89,701.91</b>	<b>219,240.00</b>	<b>40.9%</b>

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<b>2333.1 · DISTRICT PAYROLL EXPENSES</b>			
2310.1 · DISTRICT WORKMAN'S COMP	2,561.52	4,251.00	60.3%
2320.11 · DISTRICT HEALTH INS CO			
2341.11 · DISTR HLTH INS DEDUCT REIMB		1,250.00	
2320.11 · DISTRICT HEALTH INS CO - Other	6,476.40	21,400.00	30.3%
<b>Total 2320.11 · DISTRICT HEALTH INS CO</b>	6,476.40	22,650.00	28.6%
2342.1 · DISTRICT RETIREMENT EXP	5,423.67	16,023.00	33.8%
2344.1 · DISTRICT FICA-MEDICARE		16,772.00	
2345.1 · DISTRICT WC/SIF		240.00	
2346.1 · DISTRICT LIFE INS		135.00	
2347.1 · DISTRICT DISABILITY INS		540.00	
2349.1 · DISTRICT DIRECT DEP FEES/OTHER		300.00	
2353.1 · DISTRICT STATE UNEMPL INS	619.40	3,478.00	17.8%
2333.1 · DISTRICT PAYROLL EXPENSES - Other	2,116.51		
<b>Total 2333.1 · DISTRICT PAYROLL EXPENSES</b>	17,197.50	64,389.00	26.7%
<b>2340 · POOL PAYROLL EXPENSES</b>			
2310 · POOL WORKMANS COMP	2,405.28	4,356.00	55.2%
2341 · POOL-CO. PD. HEALTH INSURANCE			
2341.1 · POOL HLTH INS DEDUC REIMB		750.00	
2341 · POOL-CO. PD. HEALTH INSURANCE - Other	4,460.97	11,408.00	39.1%
<b>Total 2341 · POOL-CO. PD. HEALTH INSURANCE</b>	4,460.97	12,158.00	36.7%
2342 · POOL RETIREMENT	566.21	4,122.00	13.7%
2344 · POOL EMPLOYER FICA-MEDICARE	14,865.59	22,295.00	66.7%
2345 · POOL EMPLOYER WC/SIF	176.19	325.00	54.2%
2346 · POOL CO PD. LIFE INSURANCE	41.58	120.00	34.7%
2347 · POOL CO. PD. DISABILITY INS.	56.28	340.00	16.6%
2349 · POOL DIRECT DEPOSIT FEES	359.20	600.00	59.9%
2352 · FEDERAL UNEMPLOYMENT	24.27		
2353 · POOL STATE UNEMPLOYMENT INS	2,363.65	6,127.00	38.6%
<b>Total 2340 · POOL PAYROLL EXPENSES</b>	25,319.22	50,443.00	50.2%
<b>2350 · STAFF ENHANCEMENT</b>	1,020.15	2,500.00	40.8%
<b>31211 · POOL MARKETING</b>	1,157.30		
<b>3200 · POOL OPERATING EXPENSES</b>			
3100 · SUPPLIES	12,041.73	37,000.00	32.5%
3101 · LICENSES		2,000.00	
3104 · CREDIT CARD PROC FEES	1,007.35	4,000.00	25.2%
3105 · POS SET-UP/SUPPORT	4,195.39	1,890.00	222.0%
3215 · MILEAGE	101.70		
3220 · REPAIR & MAINTENANCE			
3221 · GROUNDS MTNC SUPPLIES	230.25		
3223 · EQUIPMENT REPAIR	8,818.91		
3224 · BUILDING MAINTENANCE	5,955.30		
3225 · CLOSE-DOWN REPAIRS	9,744.65		
3220 · REPAIR & MAINTENANCE - Other	1,441.77	33,600.00	4.3%
<b>Total 3220 · REPAIR &amp; MAINTENANCE</b>	26,190.88	33,600.00	77.9%
3230 · POOL PROGRAMS EXP			
3233 · SUMMER BUS	966.00		
3230 · POOL PROGRAMS EXP - Other		6,000.00	
<b>Total 3230 · POOL PROGRAMS EXP</b>	966.00	6,000.00	16.1%
3240 · UNIFORMS	1,376.75	3,000.00	45.9%
3250 · UTILITIES			
3251 · ELECTRICITY	6,098.83	34,900.00	17.5%
3252 · FUEL	10,154.60	69,000.00	14.7%
3253 · GARBAGE SERVICE	808.11	4,000.00	20.2%
3254 · WATER/SEWER	6,923.39	18,800.00	36.8%
3255 · INTERNET SERVICE	28.77	700.00	4.1%
3510 · TELEPHONE	2,687.11	6,500.00	41.3%
<b>Total 3250 · UTILITIES</b>	26,700.81	133,900.00	19.9%

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4500 · MERCHANDISE PURCHASE	7,773.71	15,500.00	50.2%
3200 · POOL OPERATING EXPENSES - Other	134.46		
<b>Total 3200 · POOL OPERATING EXPENSES</b>	<b>80,488.78</b>	<b>236,890.00</b>	<b>34.0%</b>
3410 · TRAINING AND TRAVEL			
3120 · MEETINGS & CONFERENCES	2,676.11	8,000.00	33.5%
3409 · EDUCATION/TRAINING	930.15	7,500.00	12.4%
3410 · TRAINING AND TRAVEL - Other	1,040.95		
<b>Total 3410 · TRAINING AND TRAVEL</b>	<b>4,647.21</b>	<b>15,500.00</b>	<b>30.0%</b>
3410.1 · PERS AUTOM REIMB	1,523.06	3,600.00	42.3%
3410.3 · EMPLOYEE HEALTH & WELLNESS	214.00		
3410.4 · N.S.F. EXPENSE	-5,210.00		
3411 · DISTRICT MARKETING			
3411.1 · DISTRICT APPRECIATIONS	491.09		
3411 · DISTRICT MARKETING - Other	52.00	14,200.00	0.4%
<b>Total 3411 · DISTRICT MARKETING</b>	<b>543.09</b>	<b>14,200.00</b>	<b>3.8%</b>
3530 · OFFICE SUPPLIES			
3210 · FREIGHT/POSTAGE	33.88		
3809 · BANK SERVICE CHARGES	144.17		
3530 · OFFICE SUPPLIES - Other	1,232.98	5,200.00	23.7%
<b>Total 3530 · OFFICE SUPPLIES</b>	<b>1,411.03</b>	<b>5,200.00</b>	<b>27.1%</b>
3530.1 · OFFICE EQUIPMENT			
3530.3 · COMPUTER REPAIR	534.80		
3530.4 · COMPUTER PURCHASE	554.99		
3530.1 · OFFICE EQUIPMENT - Other	664.13	6,900.00	9.6%
<b>Total 3530.1 · OFFICE EQUIPMENT</b>	<b>1,753.92</b>	<b>6,900.00</b>	<b>25.4%</b>
3810 · AUDIT		10,400.00	
3820 · ATTORNEY FEES	1,062.50	10,000.00	10.6%
3880 · ELECTIONS		1,700.00	
4990 · DISTRICT MAINTENANCE			
4991 · PARK UTILITIES	1,579.54		
4992 · PARKS/TRAILS MTNC SUPPLIES	2,200.21		
4993 · PARKS/TRAILS MAINTENANCE	985.74		
4994 · DISTR MTNC EQUIP	839.92		
4995 · DISTRICT'S EQUIPMENT REPAIRS	60.00		
4990 · DISTRICT MAINTENANCE - Other	2,731.99	20,000.00	13.7%
<b>Total 4990 · DISTRICT MAINTENANCE</b>	<b>8,397.40</b>	<b>20,000.00</b>	<b>42.0%</b>
5100 · DIST PROGRAMS EXP		11,700.00	
5200 · CAPITAL OUTLAY			
3204 · POOL AMENITIES	8,728.15	35,300.00	24.7%
3224.1 · CAP/OUTL CLOSE-DWN REPAIRS	10,507.47		
5100.2 · COMMUNITY SUPPORT	297.93		
5201 · POOL TENT REPAIR	10,275.60	11,000.00	93.4%
5202 · OFFICE EQUIPMENT		17,075.00	
5203 · TRAILS DEVELOPMENT	1,623.80		
5204 · PARKS DEV.			
5204.1 · BARRETT PARK GRANT EXP		100,000.00	
5204.2 · SDC GRANT MATCH--BARRETT PARK		100,000.00	
90015 · BARRETT PARK GF CAP OUTL	204.06		
<b>Total 5204 · PARKS DEV.</b>	<b>204.06</b>	<b>200,000.00</b>	<b>0.1%</b>
5400 · EQUIPMENT	439.42		
5600 · AQUATIC CENTER CAP IMPVMNTS		254,448.00	
6820.1 · CAPITAL GRANT EXPENDITURE		3,000.00	
<b>Total 5200 · CAPITAL OUTLAY</b>	<b>32,076.43</b>	<b>520,823.00</b>	<b>6.2%</b>
6400 · DUES & FEES & SUBSCRIPTIONS	1,212.87	2,105.00	57.6%
6510 · INSURANCES		10,900.00	
6560 · PROFESSIONAL FEES		30,000.00	
66900 · Reconciliation Discrepancies	0.20		

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Cash Basis

**Hood River Valley Park and Recreation District**  
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	Jul - Nov 14	Budget	% of Budget
6999 · UNCATEGORIZED EXPENSES			
6999.1 · COSTCO PURCHASES			
Total 6999 · UNCATEGORIZED EXPENSES			
8100 · OPERATING CONTINGENCY		10,000.00	
82000 · IMPRVMNT FND TRANSFER			
82000.1 · TRNF TO GEN FND FOR TENT REPL		84,163.00	
82000 · IMPRVMNT FND TRANSFER - Other		170,285.00	
Total 82000 · IMPRVMNT FND TRANSFER		254,448.00	
90000 · SKATE PARK EXPENSES			
90322 · REPAIR & MAINT- SKATE PARK	69.99		
90325 · SKATE PARK UTILITIES	1,078.29		
90000 · SKATE PARK EXPENSES - Other		3,000.00	
Total 90000 · SKATE PARK EXPENSES	1,148.28	3,000.00	38.3%
92000 · SDC EXPENDITURES			
9200.21 · SDC FOR TRAIL EXP--CITY		21,000.00	
9200.8 · BARRET PARK SDC EXP	1,193.20		
9200.9 · MT HOOD TOWN HALL PLAYGR	-3,747.98		
92000.2 · TRAILS PROJ-SDC			
9200.6 · BARRETT ICT EXP	12,035.00		
92002 · ICT/BARRETT CONNECT.	513.31		
92003 · SS ICT TRAIL CONN	14,445.00		
92004 · DEVON COURT/CGCC CONN	-2,961.38		
92000.2 · TRAILS PROJ-SDC - Other	2,228.18	40,000.00	5.6%
Total 92000.2 · TRAILS PROJ-SDC	26,260.11	40,000.00	65.7%
92000.5 · CITY/CNTY FEES	210.00		
920000 · SDC ADMINISTR COSTS			
92000.8 · SDC ATTORNEY FEES	2,753.50		
Total 920000 · SDC ADMINISTR COSTS	2,753.50		
92113 · SDC METHODOLOGY UPDATE	7,315.00		
92700 · SDC TRFR TO OTHER FNDS		100,000.00	
92000 · SDC EXPENDITURES - Other	55,450.00	860,931.00	6.4%
Total 92000 · SDC EXPENDITURES	89,433.83	1,021,931.00	8.8%
93200 · UNAPP CASH RESERVE		184,113.00	
96000 · BARRETT DR PROP EXP			
96000.1 · BARRETT RENTAL EXP		2,000.00	
96000.2 · BARRETT PROP EXP	5,069.74	4,000.00	126.7%
96000 · BARRETT DR PROP EXP - Other	635.78		
Total 96000 · BARRETT DR PROP EXP	5,705.52	6,000.00	95.1%
9900 · GEN FND TRNSFR TO OTHR FNDS			
9901 · GEN FND TO IMPRV FND TRNSFR			
9901.1 · TRSNF TO TENT REPL FND		9,235.00	
9901 · GEN FND TO IMPRV FND TRNSFR - Other		13,371.00	
Total 9901 · GEN FND TO IMPRV FND TRNSFR		22,606.00	
Total 9900 · GEN FND TRNSFR TO OTHR FNDS		22,606.00	
99610 · BOND DEBT SERVICE			
99385 · DEBT SERVICE MANAGEMENT FEES		500.00	
99610.1 · DEBT SERVICE PRINCIPAL		170,000.00	
99620 · DEBT SERVICE INTEREST		24,513.00	
99631 · BOND AMORT. EXP.		2,779.00	
Total 99610 · BOND DEBT SERVICE		197,792.00	
<b>Total Expense</b>	<b>462,721.04</b>	<b>3,227,823.00</b>	<b>14.3%</b>
<b>Net Ordinary Income</b>	<b>-255,426.48</b>		<b>100.0%</b>
<b>Net Income</b>	<b>-255,426.48</b>		<b>100.0%</b>